

# **Report & Accounts for the year ended 31 March 2017**

## **18th St Albans Scout Group**

### **Trustees: Elected**

Angela Harris  
Emma Matanle  
James Berrecloth  
Tony Hopkins  
Steve Larkworthy  
John Templeman

### **Trustees: Ex officio**

Katharine Hughes  
Stuart Smart  
Fiona Bickley  
Sarah Burgess  
Martin Webb  
Simon Thurlby

### **BANKERS**

Alliance & Leicester Commercial Bank  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

### **CUSTODIAN TRUSTEES:**

The Scout Association

Group/District Registration Number with Scout Association: 27987

Charity Registration Number: 1032693

Contact Name and Address: James Berrecloth, 1 Upper Lattimore Road, St Albans AL1 3UD



# 18th St Albans Scout Group

## Trustees Annual Report for the year ended 31 March 2017

### MAJOR ACTIVITIES AND ACHIEVEMENTS IN THE YEAR

At the end of the year we had 168 young members, up from the previous year total of 154 which had been a record low for the group partly due to the uncertainty surrounding continuation of Tuesday beavers at the time, as well as general timing of other joiners and leavers within the group.

Subscriptions remained £45 per term through the year having been raised from £40 in January 2016.

Total capitation paid to St Albans District Scouts was £7,140 compared with £6,160 in the previous year as a result in the increase in year end headcount and an increase in rate from £41 to £42.5 per young member.

We recorded Gift Aid income of £4,283 during the year compared with £4,133 in the previous year. Gift aid claims have now stabilised following a phase reduction in relief from 25% to 20%, with the expectation that gift aid claims will be reasonably steady over the coming years, subject to maintaining a consistent coverage of gift aid forms received and level of membership.

The group received no donations in 2017 compared to £505 in 2015. This due to the timing of a donation from GlaxoSmithKline through Tyler scout group which was not received until after year end.

Expenditure on maintaining the scout hut rose in 2017, significantly down to £1,178 compared with £354 in the previous year. The main expenditure being £798 to install timers and repair the electric heaters in the hut. However, expenditure on equipment fell significantly from £2,274 in 2016 to £588 in 2017.

The General Fund shows a surplus of £2,985 for the year compared with £4,458 in 2016. The Building Fund shows a deficit of £4,470 for the year, made up of the annual depreciation charge on the buildings of £3,292 plus cash expenditure of £1,178. Our reserves, measured by the balance on the General Fund at the year-end, fell to £28,710 from £29,725 after a transfer of £4,000 to the Buildings Fund. The transfer to the building fund remained the same as the previous year.

The Group is a trust established under its rules that are common to all Groups/Districts.

Trustees are appointed in accordance with the Policy, Organisation & Rules of the Scout Association.

The accounts have been drawn up on the accruals basis that is consistent with the previous year.

Approved by the trustees on 14th November 2017 and signed on their behalf



James Berrecloth  
Treasurer



# 18th St Albans Scout Group

## Income & Expenditure Account Year ended 31 March 2017

	Notes	2017				2016	
		General Fund (Unrestricted)		Building Fund (Restricted)		Total Funds	
		£	£	£	£	£	£
<b>INCOME</b>							
<b>Membership Income</b>							
Subscriptions		20,805			20,805	19,389	
Less capitation paid		(7,140)	13,665		0 (7,140)	(6,160)	13,229
<b>Investment Income</b>							
Bank Interest			88			88	111
<b>Donations and Grants</b>							
			0			0	505
<b>Gift Aid</b>							
			4,283			4,283	4,133
<b>Fund Raising (gross)</b>							
Christmas Raffle		0			0	0	
Other events		643	643		0 643	46	46
<b>Other income</b>							
			720			720	695
<b>Camping and Activities Fees</b>							
			11,779	0		11,779	13,097
<b>Total Income</b>							
			31,178	0		31,178	31,815
<b>EXPENDITURE</b>							
<b>Premises</b>							
Rent		(75)				(75)	
Water Rates		(303)				(292)	
Light & Heat		(1,197)				(1,198)	
Insurance		(761)				(738)	
Repairs & Refurbishment				(1,178)		(354)	
Depreciation	1c, 2		(2,336)	(3,292)	(4,470)	(3,292)	(5,949)
<b>Equipment</b>							
Insurance		(317)				(316)	
Purchases, Repairs & Renewals		(588)				(2,274)	
Depreciation	1c, 2	0	(905)		0	0	(2,590)
<b>Section Activities &amp; Section Expenses</b>							
Expenses & Camping Costs		(16,651)				(17,071)	
Scout shop		(2,117)				(1,823)	
Other activities		(5,653)	(24,421)		0	(3,379)	(22,273)
<b>Fundraising Expenses</b>							
Christmas Raffle		0				0	
Other		0	0		0	(20)	(20)
<b>Admin/Establishment Expenses</b>							
Training		(70)				0	
Sundries		(461)	(531)		0	(171)	(171)
<b>Total Expenditure</b>							
			(28,193)	(4,470)		(32,663)	(31,003)
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>							
			2,985	(4,470)		(1,485)	812

The notes on page 4 form part of these accounts



# 18th St Albans Scout Group

## Balance Sheet as at 31 March 2017

	Notes	2017		2016	
		£	£	£	£
<b>Fixed Assets</b>					
Buildings	1c), 2	23,053		26,345	
Equipment	1c), 2	<u>0</u>	23,053	<u>0</u>	26,345
<b>Current Assets</b>					
Cash in hand		0		0	
Cash at Bank		31,493		30,209	
Bank deposit accounts		22,299		22,211	
Debtors		0		0	
Accrued Income		4,006		4,466	
Prepaid expenses		<u>0</u>		<u>0</u>	
		<u>57,798</u>		<u>56,886</u>	
<b>Current Liabilities</b>					
Accrued expenses		0		(894)	
Camping Deposits		<u>0</u>		<u>0</u>	
		<u>0</u>		<u>(894)</u>	
<b>Net Current Assets</b>			57,798		55,992
<b>Total Assets</b>			<u>80,851</u>		<u>82,337</u>
<b><u>Represented by:</u></b>					
<b>General Fund</b>	3		28,710		29,725
<b>Building Fund</b>	3		52,141		52,611
			<u>80,851</u>		<u>82,337</u>

The notes on page 4 form part of these accounts

Approved by the trustees on 14th November 2017 and signed on their behalf



James Berrecloth  
Treasurer





# 18th St Albans Scout Group

## Notes to the Accounts

Year ended 31st March 2017

### 1. Accounting Policies

#### a) Basis of preparation

These accounts have been drawn up on an accruals basis, which is consistent with the previous year.

#### b) Basis of accounting

These accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting by Charities"

#### c) Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are at the following rates:

Buildings	4% on a straight line basis to reflect 25 year lease
Equipment	Equipment is written off in the year in which it is purchased and is no longer being capitalised and depreciated.

### 2. Fixed Assets

	Total £	Buildings £	Equipment £
<b>Cost / Valuation</b>			
1st April 2016	82,303	82,303	-
Additions	-	-	-
Elimination of fully depreciated assets	-	-	-
31st March 2017	<u>82,303</u>	<u>82,303</u>	<u>-</u>
<b>Depreciation</b>			
1st April 2016	(55,958)	(55,958)	-
Charge for the year	(3,292)	(3,292)	-
Elimination of fully depreciated assets	-	-	-
31st March 2017	<u>(59,250)</u>	<u>(59,250)</u>	<u>-</u>
<b>Net Book Value</b>			
31st March 2017	<u>23,053</u>	<u>23,053</u>	<u>-</u>
31st March 2016	<u>26,345</u>	<u>26,345</u>	<u>-</u>

### 3. Funds

	2017 £	2016 £
<b>General Fund</b>		
At 1st April	29,725	29,267
Net Surplus for the year	2,985	4,458
Transfer to Building Fund	<u>(4,000)</u>	<u>(4,000)</u>
At 31st March	<u>28,710</u>	<u>29,725</u>
<b>Building Fund</b>		
At 1st April	52,611	52,257
Outgoing movement in resources	(4,470)	(3,646)
Transfer from General Fund	<u>4,000</u>	<u>4,000</u>
At 31st March	<u>52,141</u>	<u>52,611</u>
<b>Total Funds</b>	<u>£ 80,851</u>	<u>£ 82,337</u>



# **Independent Examiner's Report to the Trustees of the 18th St. Albans Scout Group**

I report on the accounts of the Group for the year ended 31st March 2017 which are set out on pages 2 to 4.

## **Respective responsibilities of Trustees and Independent Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply.  
It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charities Commissioners under Section 43 (7)(b) of the Act, whether particular matters have come to my attention.

## **Basis of Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.  
It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.  
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 41 of the Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the Group's constitution have not been met.



Name: Michelle Beglin  
Qualification: ACA  
Address: 4 Bryanstone Road, London, N8 8TN  
Date: 14th November 2017

